S.B.Civil Sales Tax Revision No.1035/99
C.T.O. vs. M/s Godara Oil Mills.

Date of Order: 19.3.2007.

HON'BLE MR. PRAKASH TATIA,J.

Mr. Sangeet Lodha for the petitioner.

Though in this revision notice of the assessee has not been served but since the identical matter involving the same question of law has been decided by this Court today, i.e. 19.3.2007, in S.B. Civil Sales Tax Revision No.768/2002 Commercial Taxes Officers v. M/s. Nitin Spinners Limited, therefore, in view of the said decision, this revision deserves to be dismissed for the same reasonings as in the present matter the Tax Board has remanded the matter to the Assessing Authority after holding that the assessee is entitled to claim set off and the view of the Tax Board is in consonance with the view expressed in the above mentioned judgment dated 19.3.2007.

Therefore, the revision petition is dismissed.

(**PRAKASH TATIA),J.**

mlt.